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CHARLES ELMORE CROPLEY

IN THE SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1942

No. 1006

DISTRICT OF COLUMBIA, *Petitioner,*

v.

THE QUEEN CITY BREWING COMPANY, *Respondent.*

PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE DISTRICT OF COLUMBIA AND BRIEF IN SUPPORT THEREOF

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DIVISION OF PRINTING—GOVERNMENT OF THE DISTRICT OF COLUMBIA

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STATUTES INVOLVED:

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Petition

To the Honorable, the Chief Justice of the United States, and the Associate Justices of the Supreme Court of the United States:

Your petitioner, the District of Columbia, respectfully shows and represents unto Your Honors that:

Statement of Matter Involved

Laws applicable to the District of Columbia provide that all personal property in the District subject to taxation shall be listed and assessed at its full and true value. The Assessor,

D. C., assessed taxes for the fiscal years ended June 30, 1938, 1939, 1940, and 1941, upon certain containers owned by respondent and habitually employed in the District of Columbia during such years. The respondent appealed from such assessments to the Board of Tax Appeals for the District of Columbia, which Board held respondent's property to be taxable under the District law and sustained the validity of the assessments (R. 9-34). Respondent petitioned the United States Court of Appeals for the District of Columbia for a review of the decision of the Board of Tax Appeals. On February 8, 1943, the Court of Appeals reversed the decision of the Board of Tax Appeals and held that there is no statute applicable to the District of Columbia under which migratory personal property of a nonresident, habitually employed in the District of Columbia, may be taxed (R. 75-80).

Jurisdiction

The judgment of the United States Court of Appeals for the District of Columbia was entered on February 8, 1943. The jurisdiction of this Court to issue the writ applied for is invoked under Section 240(a) of the Judicial Code, as amended by the Act of February 13, 1925.

Question Presented

Whether tangible personal property of a nonresident, habitually employed in the District of Columbia, is taxable under Acts of Congress requiring all personal property in the District of Columbia subject to taxation to be listed and assessed.

Reasons Relied on for the Allowance of the Writ

1. The United States Court of Appeals for the District of Columbia in this case has decided a question of general import-

ance which has not been, but should be, settled by this Court.

This case presents the question of whether statutes applicable to the District of Columbia impose taxes upon nonresident owners of tangible personal property habitually employed in the District of Columbia. Among the numerous classes of property affected by the decision are rolling stock of railroads, tank, refrigerator, and sleeping cars, various types of containers, machinery and equipment of contractors and others which is used both within and without the District during the tax year. The question here presented is of importance to the owners of all such classes of property, as well as the District of Columbia.

2. The Court of Appeals has not given proper effect to the decision of this Court in the case of *Johnson Oil Company* v. *Oklahoma*, 290 U. S. 158.

WHEREFORE, Your petitioner prays the allowance of a Writ of Certiorari to the United States Court of Appeals for the District of Columbia in this cause, and entitled *The Queen City Brewing Company, Petitioner* v. *District of Columbia, Respondent*, No. 8303, that said cause may be reviewed and determined by this Court, and that the judgment of the said Court of Appeals may be reversed and set aside; and for such further relief and remedy in the premises as this Court may deem meet and proper.

DISTRICT OF COLUMBIA,
Petitioner.

By:

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